

Sales Tax Collection Report
For The Month Ending 8/31/09
July 2009 Sales

Report Prepared By The Sales Tax Department

Lafayette Parish School System

**Sales Tax Report
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Lafayette Parish School System

Sales Tax Recap For The Month Ending August 31, 2009

Note: This schedule represents taxes collected in August 2009 on July 2009 sales.

Tax	Tax Rate	Taxable Sales	Current Sales Tax	Food & Drug		Vendors		Prior Period			Pro-Rata Percent
				Exempt Tax	Comp.	Penalty	Interest	Memo's Audits, Refunds	Cash Received		
Sch Board '65	1 %	\$ 387,767,500	\$ 3,877,675	\$ -	\$ 0	\$ 13,528	\$ 2,641	\$ 34,066	\$ 3,927,910		26.35%
Sch Board '88	1/2 %	330,326,000	1,651,630	273,343	0	6,770	1,303	16,899	1,676,602		11.25%
Sch. Board '02	1/2 %	330,318,800	1,651,594	273,343	0	6,743	1,300	16,889	1,676,526		11.25%
Parish Gov.	1 %	40,420,100	404,201		4,042	1,037	483	16,099	421,820		2.83%
Sheriff, Laf Parish	1 %	40,419,300	404,193		4,042	1,037	483	16,099	421,812		2.83%
Lafayette '61	1 %	279,785,500	2,797,855		27,979	9,217	1,437	814	2,809,323		18.84%
Lafayette '85	1 %	237,713,900	2,377,139	498,626	23,771	9,025	1,400	698	2,388,262		16.02%
Lafayette TIF Zones	1 %	4,816,400	48,164		-	9	2	3	48,178		0.31%
Broussard	2%	32,509,150	650,183		3,251	4,038	867	28,459	683,547		4.58%
Carencro	2%	8,228,800	164,576		1,646	1,993	347	1,248	168,164		1.12%
Duson	1 %	3,490,600	34,906		349	80	13	166	35,165		0.24%
Scott	2 %	10,958,250	219,165		2,192	466	145	3,806	223,582		1.50%
Scott TIF Zones	1 %	1,767,900	17,679		177	1	-	-	17,680		0.12%
Youngsville	2 1/2 %	8,388,800	209,720		0	506	106	764	211,096		1.43%
Total Sales Tax			14,508,680	1,045,312	67,448	54,450	10,527	136,010	14,709,667		
Hotel/Motel Tax	4%	4,938,850	197,554			252	103	-	197,909		1.33%
TOTAL			\$ 14,706,234	\$ 1,045,312	\$ 67,448	\$ 54,702	\$ 10,630	\$ 136,010	\$ 14,907,576		100.00%

Lafayette Parish School System

Schedule of Pro-Rata Expenses & Interest Income, August 2009

Tax:	Pro-Rata Percent	Pro-Rata Share of Expense	Pro-Rata Share of Interest Inc.
Sch.Bd. '65	26.35%	\$ 20,350	\$ 1,877
Sch.Bd. '88	11.25%	8,688	801
Sch.Bd. '02	11.25%	8,688	801
Parish	2.83%	2,186	202
Sheriff, Laf Parish	2.83%	2,186	202
Laf '61	18.84%	14,550	1,342
Laf '85	16.02%	12,372	1,141
Laf EDD - 101	0.05%	39	3
Laf EDD - 103	0.26%	209	19
Broussard	4.58%	3,537	326
Carencro	1.12%	865	80
Duson	0.24%	185	17
Scott	1.50%	1,158	107
Scott EDD - AP	0.12%	93	8
Youngsville	1.43%	1,097	101
Hotel/Motel	1.33%	1,027	95
Total	100.00%	\$ 77,230 (Note 1)	\$ 7,122

Note 1: The detail of these expenses by cost category is listed on pages 7, 11, and 14.

Note 2: The cost of operation (operating expenses divided by cash received) is 0.5%.

Schedule of Increase/Decrease in Cash Received, August 2009

Tax:	August 2009 Cash Received Compared to August 2008		YTD Cash Received Compared to Prior YTD	
Sch.Bd. '65	\$ (602,851)	-13.3%	\$ (1,196,111)	-12.7%
Sch.Bd. '88	(315,124)	-15.8%	(626,808)	-15.0%
Sch.Bd. '02	(314,878)	-15.8%	(626,666)	-15.0%
Parish	(129,029)	-23.4%	(299,962)	-24.9%
Sheriff, Laf Parish	(129,027)	-23.4%	(299,949)	-24.9%
Laf '61	(353,635)	-11.2%	(621,875)	-9.5%
Laf '85	(354,936)	-12.9%	(632,842)	-11.1%
Laf EDD - 101	(4,140)	-33.9%	(6,759)	-27.0%
Laf EDD - 103	22,724	130.7%	42,270	107.8%
Broussard	(201,137)	-22.7%	(363,793)	-21.0%
Carencro	(16,166)	-8.8%	(85,845)	-19.4%
Duson	(5,909)	-14.4%	10,760	13.2%
Scott	(30,358)	-12.0%	(48,208)	-9.5%
Scott EDD - AP	(2,055)	-43.8%	7,101	22.7%
Youngsville	12,239	6.2%	(91,737)	17.6%
Hotel/Motel	(49,306)	-19.9%	(71,765)	14.6%
Total	\$ (2,473,588)	-14.2%	\$ (4,912,189)	13.5%

L.P.S.B. - SALES TAX DIVISION
 REVENUE DISTRIBUTION RECAP - August 31, 2009

Tax	Pro-Rata Expenses	Pro-Rata Interest	Legal	Audit	Tax Free Shopping	EDD Expenses	Gross Revenues	Net Revenues Distributed
LPSB '65	\$ 20,350.23	\$ 1,876.59	\$ 2,941.97	\$ 26,598.15	\$ 88.09	\$	\$ 3,927,909.67	\$ 3,879,807.82
LPSB '88	8,688.43	801.19	1,470.99	13,299.09	44.04		1,676,601.68	1,653,900.32
LPSB '02	8,688.43	801.19	1,470.99	13,299.09	44.04		1,676,525.58	1,653,824.22
Parish	2,185.62	201.54		5,460.32			421,819.70	422,021.24
Sheriff	2,185.62	201.54		5,460.32			421,812.15	414,367.75
Lafayette '61	14,550.23	1,341.73	2,941.97	21,137.84	88.08		2,809,322.86	2,810,664.59
Lafayette '85	12,372.33	1,140.90	2,941.97	21,137.84	88.08		2,388,262.16	2,389,403.06
LAF EDD - 101	38.62	3.56					8,072.95	8,076.51
LAF EDD - 103	208.52	19.23					40,105.12	40,124.35
Broussard	1,768.58	163.09					341,784.78	340,179.29
Broussard '92	1,768.58	163.09					341,763.17	340,157.68
Carencro	432.49	39.88					84,082.43	83,689.82
Carencro '93	432.49	39.88					84,082.42	83,689.81
Duson	185.35	17.09					35,164.97	34,996.71
Scott	1,158.46	106.83					223,582.03	222,530.40
Scott EDD - AP	92.68	8.55					17,679.62	17,595.49
Scott EDD - DP	-	-					-	-
Youngsville	1,096.67	101.13					211,096.08	210,100.54
Hotel / Motel	1,027.17	94.72					197,908.87	196,976.42
Totals	\$ 77,230.50	\$ 7,121.73	\$ 11,767.89	\$ 106,392.65	\$ 352.33	\$ -	\$ 14,907,576.24	\$ 14,802,106.02

Expenses Due from City of Lafayette
 Expenses Due from Parish Government

75,505.48
 7,645.94

Net Revenues Distributed

\$ 14,718,954.60

Lafayette Parish School System

Budget Variance Recap

Actual Distributions Compared to Budget

FY 2009 - 2010

	A	B	(B - A)
Fund	Budget FY 09/10	Actual Distributions	Budget Variance
General Fund - 1965 Tax	\$ 5,964,560	\$ 5,724,892	\$ (239,668)
Bond Sinking Fund	1,252,219	1,252,219	-
Capital Improvement Fund	664,042	612,685	(51,357)
Self Funded Construction Fund	636,466	585,109	(51,357)
Total 1965 Tax	\$ 8,517,287	\$ 8,174,904	\$ (342,383)
1988 Tax (Dedicated)	3,806,862	3,511,458	(295,404)
Grand Total	\$ 12,324,149	\$ 11,686,362	\$ (637,787)
2002 Tax (Dedicated)	\$ 3,890,202	\$ 3,511,197	\$ (379,005)

Notes: (1) Columns A & B above represent two months.

Lafayette Parish School System

Statement of Revenue & Expenses, August 2009
Lafayette Parish School System 1965 Tax

	1965 Tax
Sales Tax Revenues '65 Tax - Cash Received	<u>\$ 3,927,910</u>
Interest Income (pro-rata share, see page 4)	1,876
Total Revenues	<u>\$ 3,929,786</u>

Operating Expenses:	
Bank Charges	\$ 4,072
Computer Services	2,729
Equipment Leasing	277
Group Insurance	4,950
Dues & Publications	383
Office Space, etc.	4,292
Office Supplies, Expense	593
Postage, Printing	3,897
Miscellaneous	188
Retirement	7,187
Salaries	46,256
Telephone	389
Travel	2,018
Total Operating Expenses (see p. 4)	<u>\$ 77,231</u>

65 Tax Pro-Rata Operating Expenses (26.35%)	\$ (20,350)
Direct Expenses - '65 Tax:	
Tax Free Shopping	(88)
Legal Fees	(2,942)
Contract Audit	(26,598)
Total Shared and Direct Expenses - '65 Tax	<u>(49,978)</u>
Net Revenues	<u>\$ 3,879,808</u>

Distribution of Revenues:	
General Fund	\$ 2,669,530
Bond Sinking Fund	626,110
Capital Projects Funds	584,168
Total Distributions	<u>\$ 3,879,808</u>

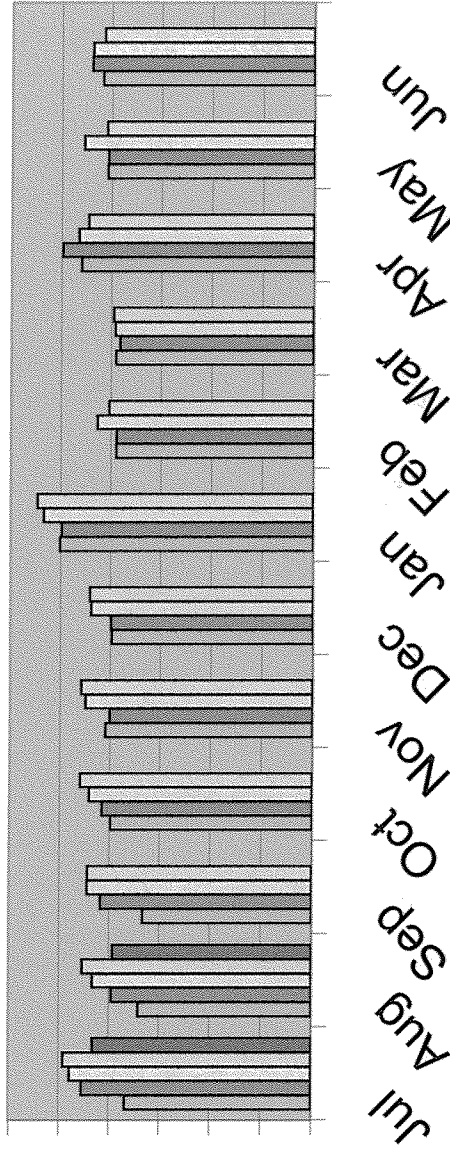
Lafayette Parish School System

**Budget Variance Schedule
1965 (1%) Sales Tax**

1965	A	B	(B - A)		
SALES TAX	Original Budget 09/10	Actual Distribution 09/10	Budget Variance	Variance Percent	
Actual 08/09					
Jul	\$ 4,867,341	\$ 4,417,192	\$ 4,295,096	\$ (122,096)	-2.76%
Aug	4,505,599	4,100,095	3,879,808	(220,287)	-5.37%
Sep	4,415,006	4,017,655			
Oct	4,560,886	4,241,624			
Nov	4,546,765	4,228,491			
Dec	4,374,410	4,177,562			
Jan	5,432,724	5,215,415			
Feb	4,006,372	3,886,181			
Mar	3,924,144	3,845,661			
Apr	4,432,451	4,343,802			
May	4,063,113	3,981,851			
Jun	4,099,428	4,017,439			
TOTAL	<u>\$53,228,239</u>	<u>\$50,472,968</u>	\$ -	\$ 8,174,904	\$ (342,383) -4.02%

Sales Tax Receipts - 1965 Tax

\$6,000,000
 \$5,000,000
 \$4,000,000
 \$3,000,000
 \$2,000,000
 \$1,000,000
 \$-



05/06
 06/07
 07/08
 08/09
 09/10

	05/06	06/07	07/08	08/09	09/10
Jul	\$ 3,680,015	\$ 4,535,997	\$ 4,780,625	\$ 4,912,401	\$ 4,319,142
Aug	3,416,970	3,949,456	4,329,965	4,530,761	3,927,910
Sep	3,324,920	4,169,952	4,445,256	4,437,656	
Oct	3,980,240	4,153,618	4,409,982	4,587,370	
Nov	4,090,404	4,007,908	4,494,927	4,579,200	
Dec	3,973,635	3,985,926	4,382,692	4,408,859	
Jan	5,015,203	4,980,156	5,342,359	5,470,549	
Feb	3,891,815	3,886,506	4,268,685	4,032,573	
Mar	3,901,875	3,818,397	3,917,319	3,950,433	
Apr	4,597,826	4,972,769	4,656,585	4,462,078	
May	4,077,501	4,066,617	4,553,962	4,091,580	
Jun	4,170,505	4,392,857	4,378,192	4,139,719	
Total	\$ 33,398,504	\$ 33,957,007	\$ 35,879,468	\$ 53,603,179	\$ 8,247,052

Lafayette Parish School System

Statement of Revenue & Expenses, August 2009
Lafayette Parish School System 1988 Tax

	<u>1988 Tax</u>
Sales Tax Revenues '88 Tax - Cash Received	\$ 1,676,602
Interest Income (pro-rata share, see page 4)	<u>801</u>
Total Revenues	\$ 1,677,403
Operating Expenses:	
Bank Charges	\$ 4,072
Computer Services	2,729
Equipment Leasing	277
Group Insurance	4,950
Dues & Publications	383
Office Space, etc.	4,292
Office Supplies, Expense	593
Postage, Printing	3,897
Miscellaneous	188
Retirement	7,187
Salaries	46,256
Telephone	389
Travel	2,018
Total Operating Expenses (see p. 4)	<u>\$ 77,231</u>
88 Tax Pro-Rata Operating Expenses (11.25%)	\$ (8,689)
Direct Expenses - '88 Tax:	
Tax Free Shopping	(44)
Legal Fees	(1,471)
Contract Audit	<u>(13,299)</u>
Total Shared and Direct Expenses - '88 Tax	(23,503)
Net Revenues	<u>\$ 1,653,900</u>

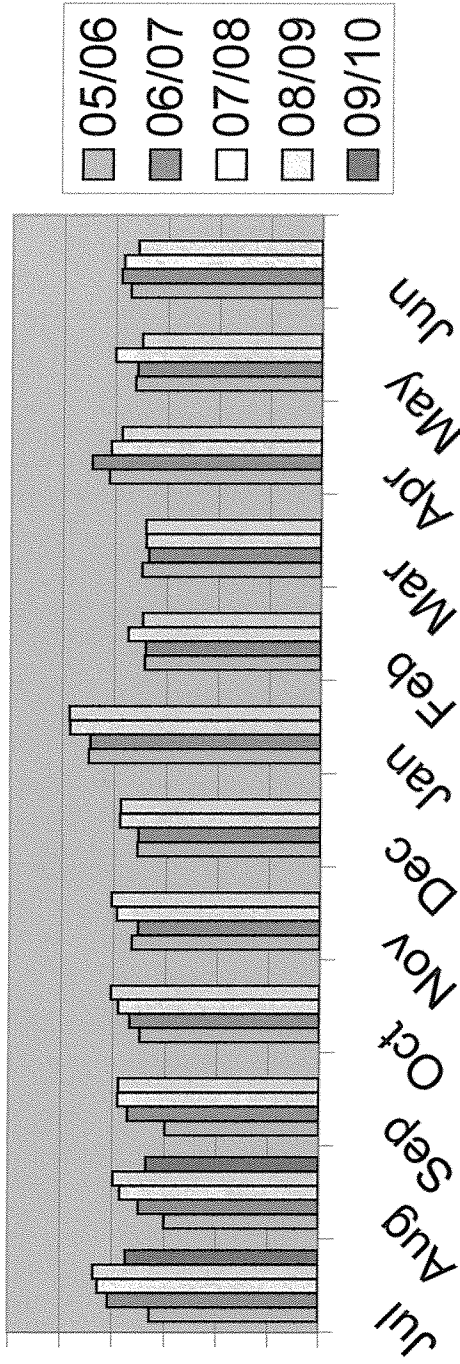
Lafayette Parish School System

**Budget Variance Schedule
1988 (1/2%) Sales Tax**

1988	A	B	(B - A)		
SALES TAX	Actual 08/09	Budget 09/10	Actual Distribution 09/10	Budget Variance	Variance Percent
Jul	\$ 2,158,481	\$ 1,985,225	\$ 1,857,558	\$ (127,667)	-6.43%
Aug	1,980,040	1,821,637	1,653,900	(167,737)	-9.21%
Sep	1,931,753	1,777,213			
Oct	2,005,151	1,868,800			
Nov	2,002,686	1,866,503			
Dec	1,918,694	1,832,353			
Jan	2,412,435	2,315,938			
Feb	1,718,189	1,666,643			
Mar	1,694,536	1,660,645			
Apr	1,923,262	1,884,797			
May	1,736,403	1,701,675			
Jun	1,768,592	1,733,220			
TOTAL	\$23,250,221	\$22,114,648	\$ 3,511,458	\$ (295,404)	-7.76%

Sales Tax Receipts - 1988 Tax

\$3,000,000
 \$2,500,000
 \$2,000,000
 \$1,500,000
 \$1,000,000
 \$500,000
 \$-



	05/06	06/07	07/08	08/09	09/10
Jul	\$ 1,640,303	\$ 2,038,848	\$ 2,138,388	\$ 2,180,186	\$ 1,868,502
Aug	1,502,398	1,747,630	1,923,434	1,991,726	1,676,602
Sep	1,495,225	1,854,598	1,950,530	1,942,168	
Oct	1,741,973	1,840,090	1,948,332	2,017,413	
Nov	1,824,128	1,763,674	1,969,706	2,017,888	
Dec	1,772,892	1,765,437	1,939,640	1,934,934	
Jan	2,243,955	2,229,177	2,422,550	2,430,373	
Feb	1,712,786	1,702,579	1,869,889	1,730,015	
Mar	1,738,251	1,676,124	1,702,015	1,706,492	
Apr	2,057,555	2,223,607	2,039,241	1,936,941	
May	1,807,570	1,791,513	2,001,765	1,749,180	
Jun	1,858,692	1,945,501	1,923,561	1,787,472	
Total	\$ 33,398,504	\$ 33,957,007	\$ 35,879,468	\$ 23,424,788	\$ 3,545,104

Lafayette Parish School System

Statement of Revenue & Expenses, August 2009
Lafayette Parish School System 2002 Tax

	<u>2002 Tax</u>
Sales Tax Revenues '02 Tax - Cash Received	\$ 1,676,526
Interest Income (pro-rata share, see page 4)	<u>801</u>
Total Revenues	\$ 1,677,327
Operating Expenses:	
Bank Charges	\$ 4,072
Computer Services	2,729
Equipment Leasing	277
Group Insurance	4,950
Dues & Publications	383
Office Space, etc.	4,292
Office Supplies, Expense	593
Postage, Printing	3,897
Miscellaneous	188
Retirement	7,187
Salaries	46,256
Telephone	389
Travel	2,018
Total Operating Expenses (see p. 4)	<u>\$ 77,231</u>
02 Tax Pro-Rata Operating Expenses (11.25%)	\$ (8,689)
Direct Expenses - '02 Tax:	
Tax Free Shopping	(44)
Legal Fees	(1,471)
Contract Audit	<u>(13,299)</u>
Total Shared and Direct Expenses - '02 Tax	(23,503)
Net Revenues	<u>\$ 1,653,824</u>

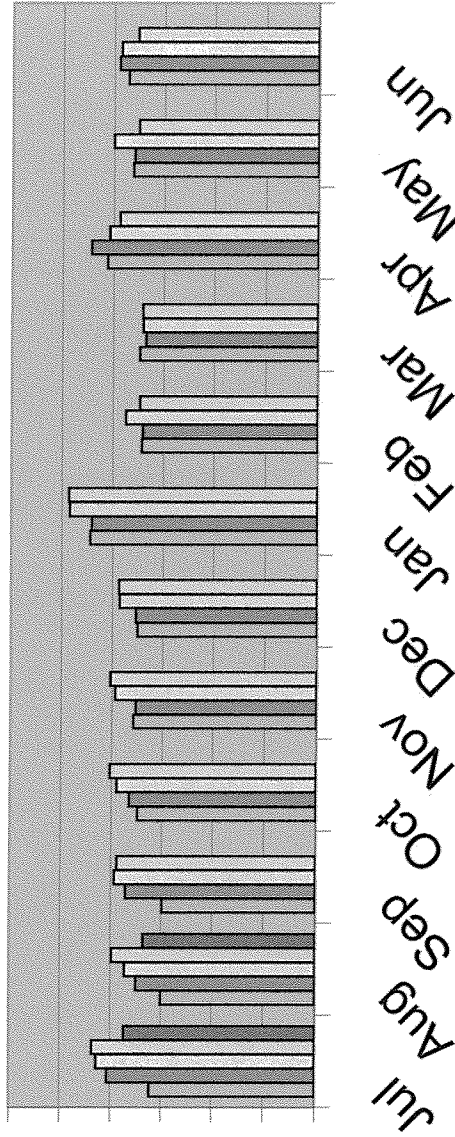
Lafayette Parish School System

**Budget Variance Schedule
2002 (1/2%) Sales Tax**

		A	B	(C - B)	
2002	Actual	Budget	Actual	Budget	Variance
SALES TAX	08/09	09/10	Distribution 09/10	Variance	Percent
Jul	\$ 2,158,399	\$ 2,029,268	\$ 1,857,373	\$ (171,895)	-8.47%
Aug	1,979,717	1,860,934	1,653,824	(207,110)	-11.13%
Sep	1,931,611	1,815,714			
Oct	2,004,952	1,914,729			
Nov	1,999,870	1,909,876			
Dec	1,918,514	1,887,818			
Jan	2,412,289	2,364,043			
Feb	1,718,025	1,700,845			
Mar	1,694,424	1,685,952			
Apr	1,922,782	1,913,168			
May	1,736,256	1,727,575			
Jun	1,742,158	1,733,447			
TOTAL	\$23,218,997	\$22,543,369	\$ 3,511,197	(379,005)	-9.74%

Sales Tax Receipts - 2002 Tax

\$3,000,000
 \$2,500,000
 \$2,000,000
 \$1,500,000
 \$1,000,000
 \$500,000
 \$-



05/06
 06/07
 07/08
 08/09
 09/10

	05/06	06/07	07/08	08/09	09/10
Jul	\$ 1,614,512	\$ 2,030,742	\$ 2,137,826	\$ 2,180,105	\$ 1,868,317
Aug	1,502,107	1,747,498	1,860,468	1,991,403	1,676,526
Sep	1,494,432	1,854,318	1,967,404	1,942,026	
Oct	1,741,415	1,822,636	1,948,331	2,017,207	
Nov	1,784,378	1,762,672	1,968,712	2,015,065	
Dec	1,751,274	1,766,734	1,926,826	1,934,754	
Jan	2,219,277	2,202,361	2,421,547	2,430,227	
Feb	1,711,051	1,702,173	1,868,877	1,729,851	
Mar	1,732,875	1,675,432	1,701,806	1,706,380	
Apr	2,057,513	2,214,772	2,038,816	1,936,461	
May	1,805,371	1,791,239	1,999,475	1,749,034	
Jun	1,852,939	1,944,307	1,923,517	1,760,918	
Total	\$ 21,267,144	\$ 22,514,884	\$ 23,763,605	\$ 23,393,431	\$ 3,544,843